

**State of Michigan  
Office of State Budget  
Office of Financial Management  
Financial Reporting and Accounting Manual  
Fiscal Year Ended September 30, 2003**

**Year-End Closing Schedule**

<b>Chapter 2</b>			
<b>Event No.</b>	<b>Chapter*</b>	<b>FY03 Date</b>	<b>Description</b>
1		6/30	<b>Information only.</b> MAIN to do profile rollover.
2		7/1	Last day for agencies to transmit requisitions for purchase orders to DMB Acquisition Services per Acquisition Services Letter No. 117.
3	8	7/7	Agencies start entering work project requests into the work project management system.
4	21	7/25	<b>Information only.</b> OFM to mail capital asset reporting packages to agencies.
5	8	8/1	Last day for agencies to enter work project requests into the work project management system.
6	15	8/1	Agencies <b>begin</b> submitting new year default coding block updates for HRMN GL20 via Excel spreadsheets to OFM/CPS. <b>Last day</b> to submit is September 19 <sup>th</sup> .
7	8	8/1	Agencies to request OFM approval for restricted revenue carryovers.
8	15	8/10	DCDS rolls forward coding blocks, for agencies that keep their default coding on DCDS, and crosswalks.
9	15	8/10	Agencies <b>begin</b> processing updates for new year default coding block in DCDS for active and inactive employees. Agencies begin establishing and/or inactivating old year DCDS crosswalks.
10	15	8/12	Agencies <b>begin</b> processing updates for new year coding block in HRMN for active and inactive employees via personnel action PA52. <b>Last day</b> to enter these updates is September 30 <sup>th</sup> . Note: GL20 updates must occur before related personnel actions. Personnel actions processed between 8/13 and 9/30 must set as a “pending” action.
11	8	8/15	Agency capital outlay extension requests (if applicable) due to SBO Office of Education and Infrastructure.
12	8	8/29	<b>Information only.</b> OFM to reply to agency and Office of Budget Development and General Government concerning restricted revenue requests approved to carryover as new year funding.
13	8	8/29	<b>Information only.</b> State Budget Director submits work project letter to Legislature. Legislature has 30 days to review.
14		9/2	Agencies to request OFM approval for renewal of advances (Administrative Guide to State Government Section 1270.03).
15	14	9/2	DMB Acquisition Services will notify agencies of any requisitions that will not have purchase orders issued.
16		9/2	OFM to request information from agencies regarding statutorily required payments.

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17	8	9/5	Agency requests for book closing appropriation transfers due in Office of Budget Development and General Government.
18		9/8	Agencies to catch up processing for all unprocessed FY03 transactions for prior months, including: <ul style="list-style-type: none"> <li>- Recording entries for manual warrants and wire transfers.</li> <li>- Processing interagency transactions.</li> <li>- Reducing balance of Deposits Clearing Fund (D-22 4000) and EFT Clearing Fund (D-22 4500) accounts to not more than 5% of monthly revenue.</li> <li>- Entering deposit tickets that have not been entered for prior months.</li> <li>- Reimburse petty cash for old year disbursements (preliminary).</li> </ul>
19	8	9/12	<b>Information only.</b> State Budget Director submits letter regarding book closing appropriation transfers to Legislature.
20	8	9/12	<b>Information only.</b> SBO Office of Budget Development and General Government to complete preliminary work project account coding changes (subject to legislative review).
21	9	9/12	Last day for agencies to issue old year warrants for new or increased petty cash authorization.
22		9/12	Information on statutorily required payments due in OFM.
23	21	9/12	Agency updated capital asset real property reports due in OFM, Financial Control Division.
24		9/15	<b>Information Only:</b> Encumbrances, by statute, must be entered into prior to September 16 to qualify for carry-forward. The spending authority will remain available in the new year for qualifying encumbrances only. <ul style="list-style-type: none"> <li>- Encumbrances supported by purchase orders must be posted in ADPICS by 9/15 to qualify.</li> <li>- Encumbrances supported by contracts (signed by 9/15) must be entered into R*STARS by 11/18.</li> </ul>
25		9/16	<b>Information Only:</b> PCHR0241 available to agencies to identify open purchase orders posted between 9/16 of the previous calendar year and 9/15 of the current calendar year.
26	15	9/19	Agencies' last day to submit new year default coding block updates for HRMN GL20 via Excel spreadsheets to OFM/CPS.
27	21	9/19	Agency updated capital asset lease obligation reports due in OFM, Financial Control Division.

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28	9	9/26	Last day for agencies to submit requests to Treasury to cancel old year warrants in the old fiscal year.
29	15	9/30	Agencies' last day to perform R*STARS profile maintenance needed for new year payroll accounting.
30	15	9/30	Agencies' <b>last day</b> to enter personnel actions in HRMN to assign new year coding blocks to HRMN positions and still have a start date of 10/01/02 in DCDS.
31	9	9/30	Cut-off for deposits at Treasury Receipts Processing Division is 12:00 noon. Cut-off for deposits at commercial banks is 2:00 p.m. All cash received prior to October 1 but not deposited before these cut-offs noted above must be recorded as cash in transit. Agencies are responsible for performing appropriate receipts cut-off to ensure that receipts are recorded in the proper fiscal year.
32		9/30	<b>Information only.</b> MAIN to roll over FY03 financial tables to new year (execute DAFM353).
33	9	9/30	Last day for Treasury to cancel old year warrants in the old fiscal year based on requests submitted by agencies by September 26.
34	15	9/30	Agencies' last day to <b>issue</b> old year payroll supplemental payments from MAIN (via local warrant TC221 ADPICS or TC231 R*STARS).
35	8	9/30	<b>Information only.</b> SBO Office of Education and Infrastructure and OFM to complete capital outlay account coding changes.
36	21	9/30	Agency capital asset equipment reports due in OFM, Financial Control Division.
37	15	10/1	HRMN coding blocks with effective date of 10/01/03 sent to DCDS for agencies that maintain their default coding blocks in HRMN.
38	15	10/1	Agencies' last day to update new year coding in DCDS with a start date of 10/01/03.
39	15	10/1	Agencies' last day to process new year crosswalk updates in DCDS on-line.

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40	14	10/1	Agencies to continue year-end closing processing, including: <ul style="list-style-type: none"> <li>Identifying qualifying encumbrances not recorded and entering if appropriate.</li> <li>Identifying and entering payables not on MAIN FACS.</li> <li>Completing receiving reports for deliveries received prior to October 1 and transmitting for entry.</li> <li>Identifying ADPICS documents (using PCHR0506, run weekly August through December) for items received but not invoiced that should be recorded as accounts payable.</li> </ul>
41		10/3	DMB automated billings (except Vehicle and Travel Services) to be posted. VTS will post on 10/10.
42	9	10/6	Last day for interfaced accounting entries for the deposit of currency, checks, and warrants.
43	8	10/6	<b>Information only.</b> SBO Office of Budget Development and General Government (OBDGG) completes entry of book closing appropriation transfers. OBDGG will release entries when notified of Legislative approval.
44	15	10/7	Agencies' last day to <b>record</b> old year payroll supplemental payments from MAIN (via local warrant TC221 ADPICS or TC231 R*STARS.
45	9	10/7	Last day for agencies to enter cash in transit JV for posting in the September month close.
46	9	10/7	Last day for agencies to post transactions in fiscal period 12 (September) and take any corrective actions necessary to clear transactions remaining in the IT file.
47	9	10/7	Treasury cutoff for posting debit and credit memos and NSF checks received from banks. Agencies should reclassify debit and credit memos posted to the Deposits Clearing Fund (D-22 4000).
48	9	10/7	Agency balances in the Deposits Clearing Fund (D-22 4000) and EFT Clearing Fund (D-22 4500) should not exceed 5 % of September revenues for each agency.
49	9	10/7	Last day for agencies to enter old year deposits. All deposits must have chief accountant approval.

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50	14	10/7	Last day for agencies to record entries for manual warrants issued by 9/30 but not recorded in R*STARS. Manual warrant entries should be posted at issuance.
51		10/7	<b>Information only.</b> Fiscal period 12 (September) is closed as of close of business. All transactions agencies are aware of through 9/30/03 must be recorded by this date if they are to appear on September reports. All remaining FY03 transactions that agencies become aware of after this date are to post in fiscal period 13, using an effective date of 9/31/03.
52	9	10/7	Last day for agencies to reimburse petty cash for old year disbursements.
53	14	10/7	Agencies to notify DMB Acquisition Services of requisitions to be canceled or continue processing.
54	9	10/8	Agencies to identify old year deposits not recorded by 10/07.
55		10/8	<b>Information Only.</b> MAIN will run September month end reports.
56	15	10/9	Agencies' last day to process HRMN Voids (PR 85) and Manual Payments (PR 80) transactions for the old year.
57	15	10/9	Agencies' last day to enter gross pay adjustments (ZR131, PR36) in HRMN for the old year. Last day to enter HRMN personnel actions (i.e., JOBCHANGE, HIRE) for pay period ending 10/11/03 and have pay for 9/28, 9/29 & 9/30/03 charged to old year.
58	9	10/10	Last day for agencies to enter cash in transit JV for FY03 business posting in the 13-month close. Agencies should enter the related FY03 reversal at the same time.
59	15	10/10	Agencies' last day to enter data collection adjustments (those that change agency expenditures, i.e., DCGH, DCGB) in DCDS for the old year.
60	15	10/10	Agencies' last day to enter payroll time and attendance in DCDS for pay period ending 10/11/03.
61	8	10/10	<b>Information Only.</b> SBO Office of Budget Development and General Government to finalize work project account coding based on review by the Legislature.
61a		10/10	DMB Vehicle and Travel Services (VTS) billings to be posted.
62		10/11	<b>INFORMATION ONLY. INTERIM YEAR-END REPORT RUN #1 AVAILABLE IN RMDS. YEAR-END REPORT RUNS ARE DONE WITH THE NIGHTLY BATCH ON THE LAST REGULAR BUSINESS DAY OF THE WEEK.</b>

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63	10	10/13	Treasury to distribute State Treasurer's Common Cash earnings for the quarter ended 9/30/03.
64	15	10/13	<b>Information only.</b> Payroll charges for pay period ending 10/11/03 interfaced from DCDS to R*STARS for nightly batch run. Agency expenditures available the following day (10/14).
65	15	10/14	Agencies to resolve all outstanding old year payroll errors.
66		10/15	<b>INFORMATION ONLY. INTERIM YEAR-END REPORT RUN #2 AVAILABLE IN RMDS BASED ON NIGHTLY BATCH OF 10/14. (RELATES TO SPLIT PAY POSTING)</b>
67	16	10/17	Agencies who have given security access to their accounts to another agency should communicate with the other agency concerning final interagency transactions. Also agencies that receive funding via transfers should submit expenditure data to agencies supplying the funding. All interagency transactions must be processed by 10/25.
68	14	10/17	Last day for FY03 MAIN invoice processing.
69		10/18	<b>INFORMATION ONLY. INTERIM YEAR-END REPORT RUN #3 AVAILABLE IN RMDS. YEAR-END REPORT RUNS ARE DONE WITH THE NIGHTLY BATCH ON THE LAST REGULAR BUSINESS DAY OF THE WEEK.</b>
70	14	10/23	Office of Information Technology Solutions to notify agencies of the amounts to encumber relating to contracts for consulting services on information technology projects.
71	9	10/24	<b>Information only.</b> Treasury's last day to post state agency collections, including both charges and credits. Agencies need to reclassify these amounts from the Deposits Clearing Fund (D-22 4000).
72		10/24	Treasury to complete posting and reconciliation of investment transactions.
73	16	10/24	Last day for agencies to process interagency transactions and transactions with component units. (GQ documents)
74	8	10/24	Agency requests for adjustments to book closing appropriation transfers due in Office of Budget Development and General Government.
75		10/25	<b>INFORMATION ONLY. INTERIM YEAR-END REPORT RUN #4 AVAILABLE IN RMDS. YEAR-END REPORT RUNS ARE DONE WITH THE NIGHTLY BATCH ON THE LAST REGULAR BUSINESS DAY OF THE WEEK.</b>

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76	21	10/31	Agency proprietary fund lease information due in OFM, Financial Control Division.
77	8	10/31	<b>Information only.</b> State Budget Director submits letter regarding adjustments to book closing administrative transfers to Legislature.
78	11 14	10/31	<b>Information only.</b> OFM to provide to agencies response forms and a standard response letter for use in summarizing the agency's analysis of contingencies.
79		11/1	<b>INFORMATION ONLY. INTERIM YEAR-END REPORT RUN #5 AVAILABLE IN RMDS. YEAR-END REPORT RUNS ARE DONE WITH THE NIGHTLY BATCH ON THE LAST REGULAR BUSINESS DAY OF THE WEEK.</b>
80	8	11/5	<b>Information only.</b> State Budget Director submits letter regarding adjustments to book closing legislative transfers to Legislature.
81		11/6	<b>Information only.</b> October 2003 (new year) will be closed (one day earlier than 5 business days).
82		11/8	<b>INFORMATION ONLY. INTERIM YEAR-END REPORT RUN #6 AVAILABLE IN RMDS. YEAR-END REPORT RUNS ARE DONE WITH THE NIGHTLY BATCH ON THE LAST REGULAR BUSINESS DAY OF THE WEEK.</b>
83	14	11/10	Last day DMB Acquisition Services will accept Advice of Change to move non-qualifying encumbrances to new AY for a DMB Acquisition Services order.
84	8	11/12	<b>Information only.</b> Office of Budget Development and General Government (OBDGG) completes entry of adjustments to book closing appropriation transfers. OBDGG will release entries when notified of Legislative approval.

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85		11/15	<b>INFORMATION ONLY. INTERIM YEAR-END REPORT RUN #7 AVAILABLE IN RMDS. YEAR-END REPORT RUNS ARE DONE WITH THE NIGHTLY BATCH ON THE LAST REGULAR BUSINESS DAY OF THE WEEK.</b>
86		11/18	<p>Agencies' last day to process transactions, including the following. Prior year post ability will be eliminated after this date.</p> <ul style="list-style-type: none"> <li>• Agencies to clear all undistributed receipts out of Deposits Clearing Fund (D-22 4000), including reclassification of NSF's, state agency collections, common cash earnings, and all other items. (Chapter 9)</li> <li>• Agencies to clear all items from EFT Clearing Fund (D-22 4500). (Chapter 9)</li> <li>• Agencies to clear undistributed receipts from agencies' undistributed D23 funds to proper coding structure. (Chapter 9)</li> <li>• Agencies to complete all redistribution of Administrative Revolving Funds (ARF's). (Chapter 8)</li> <li>• Last day for agencies to record R*STARS liabilities. (Chapter 14)</li> <li>• Last day for agencies to complete identification of qualifying encumbrances (supported by contracts signed by 9/15) and record them in ADPICS or R*STARS. (Chapter 14)</li> <li>• Agencies' last day to establish account receivable and deferred revenue. (Chapters 11 and 14)</li> <li>• Headlee object code reclassifications. (Chapter 18)</li> </ul>
87	14	11/18	Last day an Advice of Change/Changed Purchase Order can be posted in R*STARS to move non-qualifying encumbrances to new AY.
88	14	11/18	Last day a Document Cancellation can be posted in R*STARS to liquidate any unused portions of an order. NOTE: If you have processed a voucher in NY, you should not use a 09/31/XX date to cancel the document.
89	15	11/18	Last day to process DCDS "zero dollar" data collection adjustments (i.e., DCC, DCH, DCB) and DCDS labor distribution adjustments.
90		11/20	Disposition checklists and fund statements sign offs due in OFM.
91	26	11/20	GASB 34 reporting package due in OFM.
92		11/21	Agency letters summarizing analysis of contingencies, signed by department directors and chief financial officers, due in OFM, Financial Control Division. Use standard letter sent out by OFM on November 1.

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93		11/21	<b>Information only.</b> OFM to send request for agency representation letters to be signed by department directors and chief financial officers.
94		11/22	<b>INFORMATION ONLY. INTERIM YEAR-END REPORT RUN #8 AVAILABLE IN RMDS. YEAR-END REPORT RUNS ARE DONE WITH THE NIGHTLY BATCH ON THE LAST REGULAR BUSINESS DAY OF THE WEEK.</b>
95	7	11/28	<b>Information only.</b> Statutory 60-day deadline for approving legislative transfers.
96		12/4	<b>Information only.</b> November 2003 (new year) will be closed (one day earlier than 5 business days).
97		12/12	Agency letters of representation, signed by department directors and chief financial officers, due in OFM, Financial Control Division.
98	3	12/18	<b>Information only.</b> SOMCAFR delivered to printer.
99	3	12/19	<b>Information only.</b> SOMCAFR scheduled for publication.
100	15	12/26	Last day to process DCDS updates needed for first fiscal quarter FICA on LTD processing.
101		1/6/04	<b>Information only.</b> MAIN to run DAFM 359 (Spend Close).
102		1/7/04	<b>Information only.</b> MAIN to run DAFM 357 (Financial Lapse).
103		1/9/04	<b>INFORMATION ONLY. FINAL YEAR-END REPORT RUN AVAILABLE IN RMDS. YEAR-END REPORT RUNS ARE DONE WITH THE NIGHTLY BATCH ON THE LAST REGULAR BUSINESS DAY OF THE WEEK.</b>
104		TBA	<b>Information only.</b> Once FY03 is closed, OFM will notify agencies that old year encumbrances can be cancelled.

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